

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are established to account for all resources received and used for the acquisition or development of major capital improvements (other than those financed by proprietary funds and trust funds).

Storm Sewer Construction Fund - To account for the cost of improving and extending storm sewers. Financing is provided through property tax revenue.

Vehicle Tax Fund - To account for monies derived from the payment of wheel tax which is to be used for street improvements in the City.

1991 G. O. Various Purpose Bonds Fund - To account for the cost of providing improvements to the City's existing library system, including the expansion and equipping of Gere Branch Library and to purchase and equip a new bookmobile; and providing improvements to the City's existing storm sewer and drainage system. Financing is provided by general obligation bonds.

Downtown Redevelopment Project Fund - To account for the cost of acquiring real property and development within the area included in the Lincoln Center Retail Revitalization/Redevelopment Project. Financing is provided by general obligation bonds.

Storm Sewer Bonds Fund - To account for the cost of providing improvements and extensions to the City's storm water sewer and drainage system. Financing is to be provided by a combination of general obligation bond issue proceeds, tax increment financing and reimbursement funds from the Federal Emergency Management Agency.

1999 G.O. Various Purpose Bonds Fund - To account for the cost of financing, acquiring, and improving interactive recreational facilities for children and families, referred to as the Children's Museum; financing the construction and equipping of two new park and recreational facilities; and financing construction and equipping of two public libraries and necessary site improvements.

2002 Antelope Valley Bonds – To account for the costs of funding portions of new stormwater, transportation, and community revitalization strategies incorporated into the Antelope Valley Project. Financing is provided by tax supported bonds.

Other Capital Projects Fund - To account for the cost of acquiring or improving various general fixed assets. Financing is provided from a variety of sources, such as General fund appropriations, revenue sharing, federal/state grants, bond proceeds, etc.

Special Assessment Fund - To account for the cost of capital improvements to be assessed against benefited properties. Resources are derived from fund transfers from the Special Revenue fund type and interest on investments.

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
AUGUST 31, 2004

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Downtown Redevelopment Project
ASSETS				
Cash and Cash Equivalents	\$ 30,364	413,303	8,772	24,024
Investments	122,787	1,675,175	35,666	97,152
Accrued Interest Receivable	-	11,499	239	730
Due from Other Funds	-	-	-	-
Due from Other Governments	185,400	739,230	-	-
Assets Held for Resale	-	-	-	-
Total Assets	<u>338,551</u>	<u>2,839,207</u>	<u>44,677</u>	<u>121,906</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	130,345	-	-	-
Contracts Payable	-	-	-	-
Retainages Payable	-	-	-	-
Due to Other Funds	803	-	-	-
Due to Other Governments	-	-	-	-
Total Liabilities	<u>131,148</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Reserved for Encumbrances	207,403	-	-	-
Reserved for Resale Assets	-	-	-	-
Unreserved, Undesignated	-	2,839,207	44,677	121,906
Total Fund Balances	<u>207,403</u>	<u>2,839,207</u>	<u>44,677</u>	<u>121,906</u>
Total Liabilities and Fund Balances	<u>\$ 338,551</u>	<u>2,839,207</u>	<u>44,677</u>	<u>121,906</u>

Storm Sewer Bonds	1999 G.O. Various Purpose Bonds	2002 Antelope Valley Bonds	Other Capital Projects	Special Assessment	Total
2,809,146	356,004	430,376	943,772	-	5,015,761
11,637,401	1,443,534	1,994,835	3,824,222	-	20,830,772
79,000	12,342	13,299	34,849	-	151,958
-	-	-	194,332	349,683	544,015
-	-	-	-	-	924,630
-	-	-	88,000	-	88,000
<u>14,525,547</u>	<u>1,811,880</u>	<u>2,438,510</u>	<u>5,085,175</u>	<u>349,683</u>	<u>27,555,136</u>
552,917	-	67,679	596,745	52,293	1,399,979
61,302	-	-	378,990	85,775	526,067
59,301	-	-	29,088	31,274	119,663
2,603	-	-	929	182	4,517
-	-	-	119	-	119
<u>676,123</u>	<u>-</u>	<u>67,679</u>	<u>1,005,871</u>	<u>169,524</u>	<u>2,050,345</u>
3,927,320	1,871	-	2,480,501	180,159	6,797,254
-	-	-	88,000	-	88,000
9,922,104	1,810,009	2,370,831	1,510,803	-	18,619,537
13,849,424	1,811,880	2,370,831	4,079,304	180,159	25,504,791
<u>14,525,547</u>	<u>1,811,880</u>	<u>2,438,510</u>	<u>5,085,175</u>	<u>349,683</u>	<u>27,555,136</u>

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED AUGUST 31, 2004

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Downtown Redevelopment Project
Revenues:				
Wheel Tax	\$ -	7,618,900	-	-
Intergovernmental	415,374	-	-	-
Investment Earnings	-	43,804	998	3,220
Donations	-	-	-	-
Rental Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>415,374</u>	<u>7,662,704</u>	<u>998</u>	<u>3,220</u>
Expenditures -- Capital Outlay:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Streets and Highways	938,307	-	-	-
Culture and Recreation	-	-	-	-
Economic Opportunity	-	-	-	-
Equipment Maintenance	-	-	-	-
Total Expenditures	<u>938,307</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(522,933)</u>	<u>7,662,704</u>	<u>998</u>	<u>3,220</u>
Other Financing Sources (Uses):				
Transfers In	85,712	-	-	-
Transfers Out	-	(6,046,286)	-	(23,232)
Issuance of Debt	-	-	-	-
Premiums / (Discounts) on Debt Issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>85,712</u>	<u>(6,046,286)</u>	<u>-</u>	<u>(23,232)</u>
Net Change in Fund Balances	(437,221)	1,616,418	998	(20,012)
Fund Balances - Beginning	<u>644,624</u>	<u>1,222,789</u>	<u>43,679</u>	<u>141,918</u>
Fund Balances - Ending	<u><u>\$ 207,403</u></u>	<u><u>2,839,207</u></u>	<u><u>44,677</u></u>	<u><u>121,906</u></u>

Storm Sewer Bonds	1999 G.O. Various Purpose Bonds	2002 Antelope Valley Bonds	Other Capital Projects	Special Assessment	Total
-	-	-	-	-	7,618,900
-	-	-	3,497	-	418,871
387,881	58,303	64,995	95,279	-	654,480
-	-	-	559,234	-	559,234
-	-	-	1,360	-	1,360
397,568	-	-	325,230	-	722,798
785,449	58,303	64,995	984,600	-	9,975,643
-	-	-	1,475,567	-	1,475,567
-	-	-	241,666	-	241,666
3,009,661	-	2,938,387	1,189,343	873,167	8,948,865
-	92,917	-	2,328,070	-	2,420,987
-	-	-	2,584,857	-	2,584,857
-	-	-	468	-	468
3,009,661	92,917	2,938,387	7,819,971	873,167	15,672,410
(2,224,212)	(34,614)	(2,873,392)	(6,835,371)	(873,167)	(5,696,767)
-	-	-	3,912,458	1,053,326	5,051,496
(472,214)	(764,118)	-	(127,278)	-	(7,433,128)
-	-	-	5,880,803	-	5,880,803
-	-	-	6,966	-	6,966
(472,214)	(764,118)	-	9,672,949	1,053,326	3,506,137
(2,696,426)	(798,732)	(2,873,392)	2,837,578	180,159	(2,190,630)
16,545,850	2,610,612	5,244,223	1,241,726	-	27,695,421
13,849,424	1,811,880	2,370,831	4,079,304	180,159	25,504,791

(THIS PAGE LEFT BLANK INTENTIONALLY)